

United States Bankruptcy Court

Southern District of New York

**In re Lehman Brothers Holdings Inc., Case Nos. 08-13555
Jointly Administered**

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

BLUE ANGEL CLAIMS LLC

**LONGACRE OPPORTUNITY FUND,
L.P., as assignee of BANIF-BANCO DE
INVESTIMENTO, S.A**

Name of Transferee

Name of Transferor

Court Claim #: 5585

Amount of Transferred Claim: \$3,318,289.01

Name and Address where notices to Transferee
should be sent:

BLUE ANGEL CLAIMS LLC
c/o M.H. Davidson & Co.
65 East 55th Street, 19th Floor
New York, NY 10022
Attn: Jennifer Donovan
Tel: 212.446.4018
Email: jdonovan@dkpartners.com

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

BLUE ANGEL CLAIMS LLC

Name: JH

Title: Manager

Date: April 27, 2010

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court
~~District of Delaware~~ Southern District of New York
824 Market Street, Room 525
Wilmington, DE 19801
Attn: Clerk

AND TO: LEHMAN BROTHERS HOLDINGS INC. ("Debtor")
Case No. 08-13555

Claim # 5585

LONGACRE OPPORTUNITY FUND, L.P. ASSIGNEE OF BANIF-BANCO DE INVESTIMENTO, S.A., its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

**BLUE ANGEL CLAIMS LLC
C/O M.H. DAVIDSON & CO.
65 East 55th Street, 19th Floor
New York, NY 10022**

Attn: Jennifer Donovan

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$3,318,289.01 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated July 27, 2009.

BLUE ANGEL CLAIMS LLC

By: _____
Name: Anthony Vaskoff
Title: Manager

LONGACRE OPPORTUNITY FUND, L.P.

By: _____
Name: Vladimir Jelisavcic
Title: Manager of General Partner